



# Information Bulletin

**March 26, 1999**

**TO: ALL VENDORS AND CONSUMERS**

**RE: THE EDUCATION AND HEALTH TAX ACT**

As a result of the March 26, 1999 budget, the Education and Health Tax rate is reduced from 7% to 6% effective March 27, 1999. A tax schedule is attached to assist vendors in collecting the tax at the 6% rate. In addition, the tax rate on mobile homes, modular homes and ready-to-move homes is reduced from 3.5% to 3% effective March 27, 1999.

**Please note that the Liquor Consumption Tax rate remains at 7%.**

## **TRANSITIONAL RULES**

The following guidelines apply to sales and purchases:

- Items delivered to customers on or after March 27, 1999 are subject to tax at 6%. This applies even if the item was ordered or fully or partially paid for before March 27, 1999.
- Items delivered to customers before March 27, 1999, but paid for on or after March 27, 1999, are subject to tax at 7%.
- The 6% rate applies to billings for telecommunication services, leases, non-residential electricity and the right to use packaged or pre-written computer software programs where the service is received on or after March 27, 1999.
- Taxable lodging provided on or after March 27, 1999 is subject to tax at 6%.

## **FOR FURTHER INFORMATION**

**Write:** Saskatchewan Finance  
Revenue Division  
2350 Albert Street  
Regina, Saskatchewan  
S4P 4A6

**Telephone:** Toll free 1-800-667-6102  
Regina (306) 787-6645  
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Information bulletins and publications are available on the Internet at:  
[www.gov.sk.ca/finance](http://www.gov.sk.ca/finance)

**6% SCHEDULE OF**  
**EDUCATION AND HEALTH TAX**

Amount \$   \$   \$	Tax	Amount \$   \$   \$	Tax	Amount \$   \$   \$	Tax	Amount \$   \$   \$	Tax
.01 - .25	.00	7.59 - 7.74	.46	15.09 - 15.24	.91	22.59 - 22.74	1.36
.26 - .41	.02	7.75 - 7.91	.47	15.25 - 15.41	.92	22.75 - 22.91	1.37
.42 - .58	.03	7.92 - 8.08	.48	15.42 - 15.58	.93	22.92 - 23.08	1.38
.59 - .74	.04	8.09 - 8.24	.49	15.59 - 15.74	.94	23.09 - 23.24	1.39
.75 - .91	.05	8.25 - 8.41	.50	15.75 - 15.91	.95	23.25 - 23.41	1.40
.92 - 1.08	.06	8.42 - 8.58	.51	15.92 - 16.08	.96	23.42 - 23.58	1.41
1.09 - 1.24	.07	8.59 - 8.74	.52	16.09 - 16.24	.97	23.59 - 23.74	1.42
1.25 - 1.41	.08	8.75 - 8.91	.53	16.25 - 16.41	.98	23.75 - 23.91	1.43
1.42 - 1.58	.09	8.92 - 9.08	.54	16.42 - 16.58	.99	23.92 - 24.08	1.44
1.59 - 1.74	.10	9.09 - 9.24	.55	16.59 - 16.74	1.00	24.09 - 24.24	1.45
1.75 - 1.91	.11	9.25 - 9.41	.56	16.75 - 16.91	1.01	24.25 - 24.41	1.46
1.92 - 2.08	.12	9.42 - 9.58	.57	16.92 - 17.08	1.02	24.42 - 24.58	1.47
2.09 - 2.24	.13	9.59 - 9.74	.58	17.09 - 17.24	1.03	24.59 - 24.74	1.48
2.25 - 2.41	.14	9.75 - 9.91	.59	17.25 - 17.41	1.04	24.75 - 24.91	1.49
2.42 - 2.58	.15	9.92 - 10.08	.60	17.42 - 17.58	1.05	24.92 - 25.08	1.50
2.59 - 2.74	.16	10.09 - 10.24	.61	17.59 - 17.74	1.06	25.09 - 25.24	1.51
2.75 - 2.91	.17	10.25 - 10.41	.62	17.75 - 17.91	1.07	25.25 - 25.41	1.52
2.92 - 3.08	.18	10.42 - 10.58	.63	17.92 - 18.08	1.08	25.42 - 25.58	1.53
3.09 - 3.24	.19	10.59 - 10.74	.64	18.09 - 18.24	1.09	25.59 - 25.74	1.54
3.25 - 3.41	.20	10.75 - 10.91	.65	18.25 - 18.41	1.10	25.75 - 25.91	1.55
3.42 - 3.58	.21	10.92 - 11.08	.66	18.42 - 18.58	1.11	25.92 - 26.08	1.56
3.59 - 3.74	.22	11.09 - 11.24	.67	18.59 - 18.74	1.12	26.09 - 26.24	1.57
3.75 - 3.91	.23	11.25 - 11.41	.68	18.75 - 18.91	1.13	26.25 - 26.41	1.58
3.92 - 4.08	.24	11.42 - 11.58	.69	18.92 - 19.08	1.14	26.42 - 26.58	1.59
4.09 - 4.24	.25	11.59 - 11.74	.70	19.09 - 19.24	1.15	26.59 - 26.74	1.60
4.25 - 4.41	.26	11.75 - 11.91	.71	19.25 - 19.41	1.16	26.75 - 26.91	1.61
4.42 - 4.58	.27	11.92 - 12.08	.72	19.42 - 19.58	1.17	26.92 - 27.08	1.62
4.59 - 4.74	.28	12.09 - 12.24	.73	19.59 - 19.74	1.18	27.09 - 27.24	1.63
4.75 - 4.91	.29	12.25 - 12.41	.74	19.75 - 19.91	1.19	27.25 - 27.41	1.64
4.92 - 5.08	.30	12.42 - 12.58	.75	19.92 - 20.08	1.20	27.42 - 27.58	1.65
5.09 - 5.24	.31	12.59 - 12.74	.76	20.09 - 20.24	1.21	27.59 - 27.74	1.66
5.25 - 5.41	.32	12.75 - 12.91	.77	20.25 - 20.41	1.22	27.75 - 27.91	1.67
5.42 - 5.58	.33	12.92 - 13.08	.78	20.42 - 20.58	1.23	27.92 - 28.08	1.68
5.59 - 5.74	.34	13.09 - 13.24	.79	20.59 - 20.74	1.24	28.09 - 28.24	1.69
5.75 - 5.91	.35	13.25 - 13.41	.80	20.75 - 20.91	1.25	28.25 - 28.41	1.70
5.92 - 6.08	.36	13.42 - 13.58	.81	20.92 - 21.08	1.26	28.42 - 28.58	1.71
6.09 - 6.24	.37	13.59 - 13.74	.82	21.09 - 21.24	1.27	28.59 - 28.74	1.72
6.25 - 6.41	.38	13.75 - 13.91	.83	21.25 - 21.41	1.28	28.75 - 28.91	1.73
6.42 - 6.58	.39	13.92 - 14.08	.84	21.42 - 21.58	1.29	28.92 - 29.08	1.74
6.59 - 6.74	.40	14.09 - 14.24	.85	21.59 - 21.74	1.30	29.09 - 29.24	1.75
6.75 - 6.91	.41	14.25 - 14.41	.86	21.75 - 21.91	1.31	29.25 - 29.41	1.76
6.92 - 7.08	.42	14.42 - 14.58	.87	21.92 - 22.08	1.32	29.42 - 29.58	1.77
7.09 - 7.24	.43	14.59 - 14.74	.88	22.09 - 22.24	1.33	29.59 - 29.74	1.78
7.25 - 7.41	.44	14.75 - 14.91	.89	22.25 - 22.41	1.34	29.75 - 29.91	1.79
7.42 - 7.58	.45	14.92 - 15.08	.90	22.42 - 22.58	1.35	29.92 - 30.08	1.80

Sales in excess of \$30.08 are subject to tax at 6% calculated to the nearest cent. One-half cent shall be considered one cent.